Security Intelligence Review Committee

2013–14

Departmental Performance Report

The Right Honourable Stephen Harper
Prime Minister of Canada

Library and Archives Canada Cataloguing in Publication

Canada. Security Intelligence Review Committee
Departmental Performance Report 2013–14.

Annual.
Title in French: Rapport ministériel sur le rendement 2013-2014.
Available also on the Internet: www.sirc-csars.gc.ca
PS106-1/2014E-PDF
ISSN: 2368-4089

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Foreword

Departmental Performance Reports are part of the Estimates family of documents. Estimates documents support appropriation acts, which specify the amounts and broad purposes for which funds can be spent by the government. The Estimates document family has three parts.

Part I (Government Expenditure Plan) provides an overview of federal spending.

Part II (Main Estimates) lists the financial resources required by individual departments, agencies and Crown corporations for the upcoming fiscal year.

Part III (Departmental Expenditure Plans) consists of two documents. Reports on Plans and Priorities (RPPs) are expenditure plans for each appropriated department and agency (excluding Crown corporations). They describe departmental priorities, strategic outcomes, programs, expected results and associated resource requirements, covering a three-year period beginning with the year indicated in the title of the report. Departmental Performance Reports (DPRs) are individual department and agency accounts of actual performance, for the most recently completed fiscal year, against the plans, priorities and expected results set out in their respective RPPs. DPRs inform parliamentarians and Canadians of the results achieved by government organizations for Canadians.

Additionally, Supplementary Estimates documents present information on spending requirements that were either not sufficiently developed in time for inclusion in the Main Estimates or were subsequently refined to account for developments in particular programs and services.

The financial information in DPRs is drawn directly from authorities presented in the Main Estimates and the planned spending information in RPPs. The financial information in DPRs is also consistent with information in the Public Accounts of Canada. The Public Accounts of Canada include the Government of Canada Consolidated Statement of Financial Position, the Consolidated Statement of Operations and Accumulated Deficit, the Consolidated Statement of Change in Net Debt, and the Consolidated Statement of Cash Flow, as well as details of financial operations segregated by ministerial portfolio for a given fiscal year. For the DPR, two types of financial information are drawn from the Public Accounts of Canada: authorities available for use by an appropriated organization for the fiscal year, and authorities used for that same fiscal year. The latter corresponds to actual spending as presented in the DPR.

The Treasury Board *Policy on Management, Resources and Results Structures* further strengthens the alignment of the performance information presented in DPRs, other Estimates documents and the Public Accounts of Canada. The policy establishes the Program Alignment

Architecture of appropriated organizations as the structure against which financial and non-financial performance information is provided for Estimates and parliamentary reporting. The same reporting structure applies irrespective of whether the organization is reporting in the Main Estimates, the RPP, the DPR or the Public Accounts of Canada.

A number of changes have been made to DPRs for 2013–14 to better support decisions on appropriations. Where applicable, DPRs now provide financial, human resources and performance information in Section II at the lowest level of the organization's Program Alignment Architecture.

In addition, the DPR's format and terminology have been revised to provide greater clarity, consistency and a strengthened emphasis on Estimates and Public Accounts information. As well, departmental reporting on the Federal Sustainable Development Strategy has been consolidated into a new supplementary information table posted on departmental websites. This new table brings together all of the components of the Departmental Sustainable Development Strategy formerly presented in DPRs and on departmental websites, including reporting on the Greening of Government Operations and Strategic Environmental Assessments. Section III of the report provides a link to the new table on the organization's website. Finally, definitions of terminology are now provided in an appendix.

Chair's Message

I am very pleased to submit the Security Intelligence Review Committee's Departmental Performance Report for 2013-14.

For thirty years now, the Security Intelligence Review Committee (SIRC or the Committee) has been an integral component of democratic accountability for the Canadian Security Intelligence Service (CSIS or the Service). SIRC carries the responsibility for assessing whether CSIS acts appropriately, effectively and lawfully in protecting Canadians against threats to Canada's national security.

Through its renewed outreach program, both at home and abroad, SIRC capitalized on a number of invitations to talk about its work as well as to stimulate discussion on the importance of finding the proper balance between the rights of individuals and the need to promote the security of Canadians.

SIRC's independence is paramount when carrying out its core functions. Our foremost objective is always to ensure that we receive all the information we require to effectively carry out reviews, complaints' investigations and the production of the certification of the Director's Annual Report to the Minister of Public Safety. In 2013-14, SIRC encountered important delays and disclosure difficulties that caused the Committee concern.

My hope is that this year's Departmental Performance Report will, as demonstrated in our most recent Annual Report to Parliament[i], highlight SIRC's evolution towards greater transparency, and by the same stroke, provide Parliament and all Canadians additional insight into the important role that we play in the security intelligence community.

Deborah Grey

the Honourable Deborah Grey, P.C., O.C.
Interim Chair

Section I: Organizational Expenditure Overview

Organizational Profile

Appropriate Minister: The Right Honourable Stephen Harper, Prime Minister of Canada

Institutional Head: The Honourable Deborah Grey, P.C., O.C.

Enabling Instrument: *Canadian Security Intelligence Service Act*[ii]

Year of Incorporation / Commencement: 1984

Organizational Context

Raison d'être

The Security Intelligence Review Committee (SIRC or the Committee) is an independent, external review body which reports to Parliament on the operations of the Canadian Security Intelligence Service (CSIS or the Service).

Parliament has given CSIS extraordinary powers to investigate threats to Canada's national security. The Committee's raison d'être is to provide assurance to the Parliament of Canada and through it, to Canadians, that CSIS is complying with legislation, Ministerial Direction and policy in the performance of its duties and functions. In doing so, the Committee seeks to ensure that CSIS does not undermine the fundamental rights and freedoms of Canadians. To provide this assurance, SIRC performs three functions: to conduct in-depth reviews of CSIS activities, to inquire into complaints and revocations/denials of security clearances, and, to certify the CSIS Director's Annual Report to the Minister. The result of this work, redacted and edited to protect national security and personal privacy, is captured in SIRC's Annual Report to Parliament.[iii]

Responsibilities

SIRC's work is designed first and foremost to reassure Canadians that CSIS investigates threats to national security in a manner that respects Canada's core democratic values. It also serves to provide expert advice to policymakers and lawmakers on CSIS's performance. The *Canadian Security Intelligence Service Act* [iv](*CSIS Act*) continues to guide SIRC's work in assessing CSIS's performance against the mandate and authorities conferred upon it by Parliament.

Strategic Outcome and Program Alignment Architecture

1. Strategic Outcome: Canadian Security Intelligence Service (CSIS) performs its duties and functions in accordance with the law, policy and Ministerial Direction

1.1 Program: Reviews

1.2 Program: Complaints

Internal Services

Organizational Priorities

Priority	Type[1]	Strategic Outcome
Continual improvement for reviews.	• Ongoing	• Canadian Security Intelligence Service (CSIS) performs its duties and functions in accordance with the law, policy and Ministerial Direction

Summary of Progress

What progress has been made toward this priority? In 2013-14:

- SIRC developed a number of thematic reviews as part of its annual research plan that allowed the examination of all of CSIS's major programs and activities (targeting, use of human sources, warrants, cooperation and exchanges with domestic and foreign partners, and advice to government) spanning all CSIS regional offices. This methodology has given SIRC broader coverage of CSIS's activities.
- SIRC drew on its existing review activities, all of which involve a consideration of legality, reasonableness and necessity of CSIS's activities, to support the certification process.
- This year's Certificate was the first that benefitted from being fully integrated into SIRC's corporate planning, thereby providing an opportunity to dedicate additional resources. With these resources, SIRC decided to review a sample of the core CSIS activities that support the operations described in the CSIS Director's annual report to the Minister of Public Safety.
- SIRC staff held a number of exchanges with experts in the security and intelligence fields to broaden its knowledge of relevant issues and developments. Staff also met with analytical experts to find ways to refine its research processes and with legal scholars to stay abreast of important judicial decisions that impact on CSIS or SIRC's work.

1. Type is defined as follows: previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; ongoing—committed to at least three fiscal years prior to the subject year of the report; and new—newly committed to in the reporting year of the RPP or DPR. If another type that is specific to the department is introduced, an explanation of its meaning must be provided.

Priority	Type[1]	Strategic Outcome
Continual improvement in the complaints' investigation process.	• Ongoing	• Canadian Security Intelligence Service (CSIS) performs its duties and functions in accordance with the law, policy and Ministerial Direction

Summary of Progress

What progress has been made toward this priority? In 2013-14:

- SIRC continued to assist current and new Members in presiding over fair, efficient and timely hearings.
- SIRC completed its review of existing processes and adopted its new Rules of Procedure which come into effect on May 1, 2014, for new complaints, reports and references made to SIRC on or after that date.
- Newly appointed Members and current Members received appropriate training to ensure that they are fully equipped to fulfill their role as presiding tribunal Members.
- SIRC continued to identify and develop best practises to expedite the processes to investigate complaints and improve efficiencies.
- In the last quarter of the fiscal year, an additional lawyer joined SIRC's legal team for a two year term to assist in the investigation of complaints.
- Turnover and vacancies in SIRC Committee membership have affected SIRC's ability to investigate complaints in a timelier manner.

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Risk to the stability of leadership as a result of SIRC operating under new leadership with both the Interim Chair and Executive Director being recently appointed.	SIRC invested in briefing and information products to accelerate the learning process for new leadership.	• Canadian Security Intelligence Service (CSIS) performs its duties and functions in accordance with the law, policy and Ministerial Direction. ○ Complaints ○ Reviews

Turnover and vacancies on the Committee have a direct impact on the organization's ability to operate effectively.	SIRC reassigned workload to remaining Members who worked to fill the gaps. SIRC increased the scheduling flexibility for its meetings in order to ensure quorum.	• Canadian Security Intelligence Service (CSIS) performs its duties and functions in accordance with the law, policy and Ministerial Direction. o Complaints o Reviews
Risk to the timeliness and completeness of reviews and complaint investigations due to delays in the provision of information and/or incomplete information being provided by the Service.	SIRC increased the frequency and formality of its communication with CSIS. SIRC invoked its authority under Section 54 of the *CSIS Act* in order to ensure that the Minister of Public Safety was included in ongoing dialogue. Disclosure of information issues addressed in final reports of complaints investigations.	• Canadian Security Intelligence Service (CSIS) performs its duties and functions in accordance with the law, policy and Ministerial Direction. o Complaints o Reviews

SIRC must manage many inherent risks associated with its small size. However, 30 years of experience has taught the organization to mitigate most of these. Those remaining challenges which are beyond a micro agency's control, such as mandatory reporting, are beginning to be addressed by central agencies who are becoming much more sensitive to the particular challenges faced by the smallest of federal entities.

Many of the unresolved risks, summarized in the table above, are those involving the composition of the committee itself. Between April 2011 and March 2014, SIRC has had 4 different Chairs in addition to the 2 regular Committee Members who retired prior to the end of their 5 year terms. The effect of this constant turnover and the subsequent periods of delay in replacing these individuals most directly impacts on SIRC's complaints process.

Delays in assigning files due to the lack of Members and the requirement to reassign files when a Member leaves have negatively impacted on SIRC's ability to meet its established service standards.

Actual Expenditures

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	Difference (actual minus planned)
2,766,304	2,986,132	2,999,555	2,782,521	-203,611

Human Resources (Full-Time Equivalents [FTEs])

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
18	16	-2

Budgetary Performance Summary for Strategic Outcome and Programs (dollars)

Strategic Outcome(s), Program(s) and Internal Services	2013–14 Main Estimates	2013–14 Planned Spending	2014–15 Planned Spending	2015–16 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2012–13 Actual Spending (authorities used)	2011–12 Actual Spending (authorities used)
Strategic Outcome: Canadian Security Intelligence Service (CSIS) performs its duties and functions in accordance with the law, policy and Ministerial Direction								
1.1 Reviews	1,382,845	1,534,787	1,362,186	1,362,186	1,336,344	1,181,764	1,053,569	1,107,798
1.2 Complaints	701,596	735,539	682,873	682,873	775,230	652,793	513,789	568,941
Subtotal	**2,084,441**	**2,270,326**	**2,045,059**	**2,045,059**	**2,111,574**	**1,834,557**	**1,567,358**	**1,676,739**
Internal Services Subtotal	681,863	715,806	741,740	741,740	887,981	947,964	1,333,915	1,156,815
Total	**2,766,304**	**2,986,132**	**2,786,799**	**2,786,799**	**2,999,555**	**2,782,521**	**2,901,273**	**2,833,554**

Overall, SIRC's spending has been relatively flat. The slightly higher level of spending in 2011-12 and 2012-13 were primarily due to the spending increase in Internal Services due to the

payment of severance pay requested by employees on a voluntary basis following the ratification of specific collective agreements and for employee retirements.

Alignment of Spending With the Whole-of-Government Framework

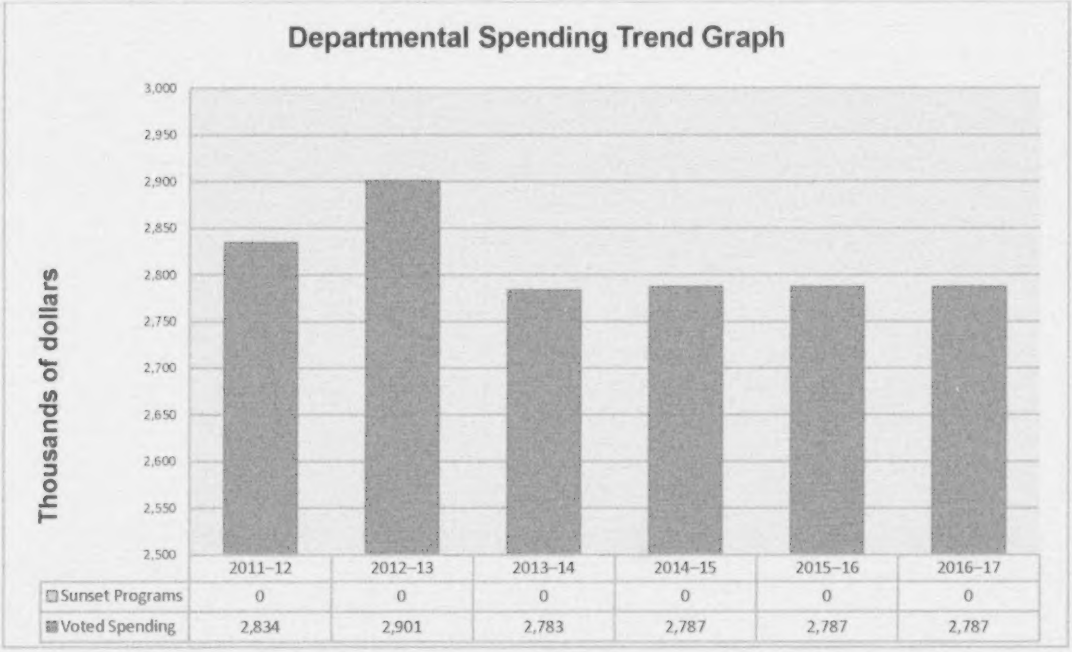
Alignment of 2013–14 Actual Spending With the Whole-of-Government Framework[v] (dollars)

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2013–14 Actual Spending
Canadian Security Intelligence Service (CSIS) performs its duties and functions in accordance with the law, policy and Ministerial Direction	1.1 Reviews	Government Affairs	Strong and independent democratic institutions	1,181,764
	1.2 Complaints	Government Affairs	Strong and independent democratic institutions	652,793

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending	Total Actual Spending
Economic Affairs	0	0
Social Affairs	0	0
International Affairs	0	0
Government Affairs	2,270,326	1,834,557

Departmental Spending Trend



	2011–12	2012–13	2013–14	2014–15	2015–16	2016–17
Sunset Programs	0	0	0	0	0	0
Voted Spending	2,834	2,901	2,783	2,787	2,787	2,787

Overall, SIRC's spending has been relatively flat. The slightly higher level of spending in 2011-12 and 2012-13 were primarily due to the spending increase in Internal Services due to the payment of severance pay requested by employees on a voluntary basis following the ratification of specific collective agreements and for employee retirements.

Estimates by Vote

For information on the Security Intelligence Review Committee's organizational Votes and statutory expenditures, consult the *Public Accounts of Canada 2014* on the Public Works and Government Services Canada website.[vi]

Section II: Analysis of Programs by Strategic Outcome

Strategic Outcome:

Canadian Security Intelligence Service (CSIS) performs its duties and functions in accordance with the law, policy and Ministerial Direction

Program 1.1: Reviews

Description

Conduct reviews of CSIS activities to ensure effectiveness, appropriateness and compliance. Develop an annual research plan identifying reviews to be conducted each year, examine CSIS operations, provide a retrospective examination and assessment of specific CSIS investigations and functions, examine information concerning CSIS activities, assess CSIS compliance, and issue findings and recommendations. The objective is to provide Parliament, the Minister of Public Safety and Canadians with a comprehensive picture of CSIS's operational activities, and assurance that CSIS is acting lawfully.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
1,382,845	1,534,787	1,336,344	1,181,764	-353,023

Human Resources (Full-Time Equivalents [FTEs])

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
10	8	-2

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Quality reviews completed according to	Percentage of draft research papers accepted by the	85%	88.9%

annual Research Plan.	Committee, without substantive alteration, during first review.		
	Percentage of reviews completed as per SIRC's annual Research Plan.	100%	88.9%

Performance Analysis and Lessons Learned

SIRC believes that its thematically-based approach to reviews has been very beneficial because it has allowed SIRC to examine issues in a more comprehensive and meaningful manner. The only drawback has been that some reviews have taken longer to complete. This is due to the additional time required to conduct follow up in order to gain a full understanding of certain complex issues.

This year, SIRC was unable to complete one of its reviews within the prescribed time period as it uncovered very important issues that needed a significant amount of additional research; this review will be finalized within the next fiscal year.

Although SIRC's certification process is now fully integrated into its corporate planning, we are still reflecting on how to make our Certificate to the Minister of Public Safety as useful and helpful as possible. To this end, SIRC's increasing engagement with Public Safety officials at different levels has assisted in further refining our approach to this responsibility.

Finally, SIRC's renewed outreach efforts have provided very good value-for-money and yielded positive results on a number of fronts: increased public awareness of SIRC's mandate; contributed to the debate on national security issues; enhanced collective knowledge of SIRC's research and legal staff and developed subject matter expertise; and, contributed to fine-tuning SIRC's research processes. SIRC will certainly continue its efforts along these lines as it strives, at the same time, to enhance its communication with the public.

Program 1.2: Complaints

Description

Conduct investigations into complaints concerning CSIS made by either individuals or groups as per the *CSIS Act*[vii]. Under Section 41 of the *CSIS Act*[viii], SIRC investigates "any act or thing done by the Service"; under Section 42, SIRC investigates complaints about denials of security clearances to federal government employees and contractors. SIRC may also conduct an investigation in relation to referrals from the Canadian Human Rights Commission and Minister's reports in regards to the *Citizenship Act*[ix].

If jurisdiction is established, complaints are investigated through a quasi-judicial hearing presided over by one or more Committee Members. The time to investigate and resolve a complaint will vary in length depending on the complexity of the file, the quantity of documents to be examined, the number of hearing days required and the availability of the participants.

On completion of a Section 41 investigation, SIRC provides a report to the Director of CSIS and to the Minister of Public Safety, as well as a declassified version of the report to the complainant. On completion of a Section 42 investigation, SIRC reports its findings and any recommendations to the Minister of Public Safety, the Director of CSIS and the Deputy Head concerned, and provides a declassified version of the report to the complainant.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
701,596	735,539	775,230	652,793	-82,746

Human Resources (Full-Time Equivalents [FTEs])

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
3.5	4	0.5

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Parties before SIRC receive a fair and timely resolution of their complaint	% of complaint decisions upheld by the Federal Court on judicial review.	100%	100%
	% of complaints cases completed according to service standards.	85%	The determination of jurisdiction - 89%
			Completion of complaints final reports - 50%

Performance Analysis and Lessons Learned

In 2013-14, SIRC saw the term of two Members expire, the appointment of three new Members and the unexpected resignation of SIRC's Chair. The turnaround and vacancies in membership had a direct impact on SIRC's ability to investigate complaints in a timely manner. This was due to the fact that files in progress had to be reassigned to other Members and new files could not be given to outgoing Members given the time required to complete investigations.

As a result of the uncertainty in membership and in order to ensure that complaints investigations are conducted in a timely manner, a third lawyer was added to SIRC's legal team at the beginning of the fourth quarter for a two year term.

SIRC also completed its review of its Rules of Procedure with the purpose of providing further guidance in its processes, addressing the growing complexity of the complaints and better reflecting the quasi-judicial nature of its complaints investigations. On May 1, 2014, SIRC's newly revised Rules of Procedure will come into effect for new complaints, reports and references made to SIRC on or after that date.

Internal Services

Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
681,863	715,806	887,981	947,964	232,158

Human Resources (FTEs)

2013–14 Planned	2013–14 Actual	2013–14 Difference (actual minus planned)
4.5	4	-0.5

Performance Analysis and Lessons Learned

The Privy Council Office provides some administrative and financial services to SIRC through a Memorandum of Understanding (MOU), the cost of that MOU is accounted for under internal Services.

As a micro-agency, SIRC relies heavily on experienced staff to ensure that the quality of its work is maintained. A micro-agency such as SIRC cannot afford to be inefficient or miss opportunities to leverage existing technologies in its day-to-day work. Therefore, SIRC continues to develop information technology infrastructure and its policy framework. During the review period, the process of modernizing its information management system and processes was initiated with implementation of the new system planned for 2014-15.

In addition, SIRC fully investigated the various options for the implementation of an automated case management system. SIRC ultimately decided to align itself with the Government of Canada's new case management solution and is hoping to implement that application in 2014-15 as well.

Section III: Supplementary Information

Financial Statements Highlights

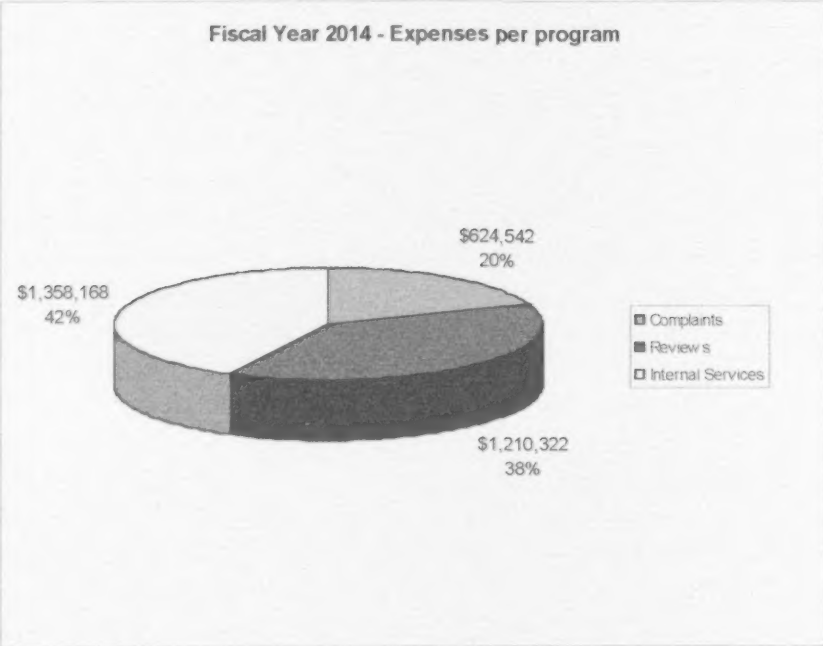
Security Intelligence Review Committee
Condensed Statement of Operations and Departmental Net Financial Position
(unaudited)
For the Year Ended March 31, 2014
(dollars)

	2013–14 Planned Results	2013–14 Actual	2012–13 Actual	Difference (2013–14 actual minus 2013–14 planned)	Difference (2013–14 actual minus 2012–13 actual)
Total expenses	3,399,327	3,193,032	3,093,746	(206,295)	99,286
Total revenues	0	0	0	0	0
Net cost of operations before government funding and transfers	**3,399,327**	**3,193,032**	**3,093,746**	**(206,295)**	**99,286**
Departmental net financial position	**(157,956)**	**(85,742)**	**(69,349)**	**72,214**	**(16,393)**

The increase of $99,286 in the actual net cost of operations before government funding and transfers from fiscal year 2012-13 to 2013-14 is mainly due to an increase in salary expenses related to the additional full time equivalents (FTEs) that were transferred from Public Safety in 2012-13 order for the organization to fulfill its expanded mandate. It is also explained in part by an increase in prepaid amortization due to the fact that last year the prepaid was purchased mostly at the end of the year.

These increases were partially offset by a decrease in professional and special services since these functions are now being performed internally, as well by a decrease in accommodation expenses.

The 2013-14 actual Net cost of operations before government funding and transfers is lower by $206,295 compared to the 2013-14 Planned Results. The difference is mostly explained by lower expenditures in salaries and professional and special services, partially offset by higher expenditures in transportation and telecommunication and an increase in prepaid amortization.



The Security Intelligence Review Committee (SIRC) has two key programs related to its strategic outcome: the Review Program and the Complaints Program. The total expenses for the 2013-14 fiscal year, including Internal Services, are described below.

The increase in expenses for the Review Program (an increase of $306,756 from fiscal year 2012-13) is mainly due to salary expenses related to additional full time equivalents (FTEs) that were transferred from Public Safety in order for the organization to fulfill its expanded mandate. Also, there were minor changes in the level of positions and an increase in the vacation pay provision.

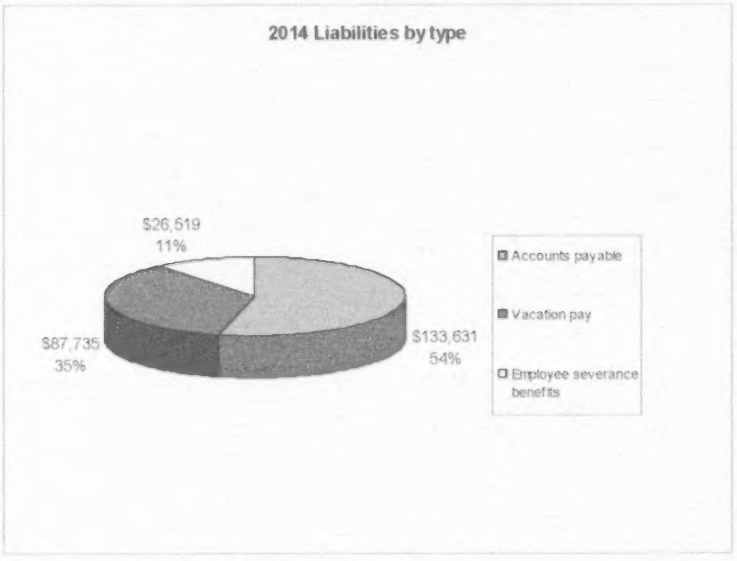
The increase in expenses for the Complaints Program (an increase of $129,756 from fiscal year 2012-13) is mainly due to an increase in salary expenses related in part to staffing vacant positions and a slight increase in the vacation pay provision.

The decrease in expenses for Internal Services (a decrease of $337,226 from fiscal year 2012-13) is mainly due to a reduction in salary expenditures, in professional and special services expenditures and in accommodation expenditures, offset by an increase in prepaid amortization.

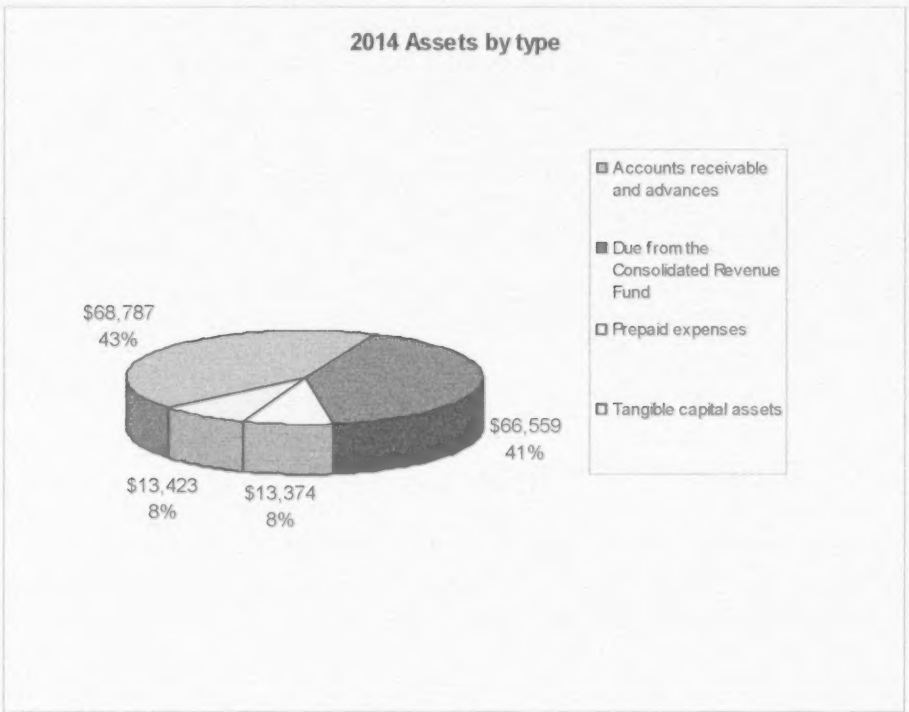
Security Intelligence Review Committee
Condensed Statement of Financial Position (unaudited)
As at March 31, 2014
(dollars)

	2013–14	2012–13	Difference (2013–14 minus 2012–13)
Total liabilities	247,885	420,661	(172,776)
Total financial assets	136,346	292,656	(156,310)
Departmental net debt	**111,539**	**128,005**	**(16,466)**
Total non-financial assets	25,797	58,656	(32,859)
Departmental net financial position	**(85,742)**	**(69,349)**	**(16,393)**

The departmental net financial position was $85,742 at the end of fiscal year 2013-14, which represents an increase of $16,393 compared to fiscal year 2012-13. In the following charts, a more granular level of information is provided to explain the details of the departmental net financial position.



Total liabilities were $247,885 at the end of fiscal year 2013-14, which represents a decrease of $172,776 compared to $420,661 in fiscal year 2012-13. SIRC's liabilities in 2013-14 include: accounts payable at $133,631 (54%), vacation pay liability at $87,735 (35%) and severance pay liability at $26,519 (11%). The decrease when compared to 2012-13 is mainly due to less accounts payable and less severance pay.



Total financial and non-financial assets were $162,143 in 2013-14, a decrease of $189,169 compared to $351,312 in fiscal year 2012-13. SIRC's most important assets are the Due from the Consolidated Revenue Fund at $66,559 (41%) and the Accounts receivable and advances at $68,787 (43%). The decrease when compared to 2012-13 is mainly due to a reduction of the Due from Consolidated Revenue Fund and less non-financial assets offset by a slight increase in accounts receivable.

Financial Statements

Financial Statements for SIRC[x]

Supplementary Information Tables

The supplementary information tables listed in the 2013–14 Departmental Performance Report can be found on the Security Intelligence Review Committee's[xi] website.

- Departmental Sustainable Development Strategy;[xii]

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the Tax Expenditures and Evaluations[xiii] publication. The tax measures presented in the Tax Expenditures and Evaluations publication are the sole responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

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Appendix: Definitions

appropriation: Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures: Include operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report: Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent: Is a measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes: A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure: A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures: Include net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance: What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

performance indicator: A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting: The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending: For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plans: The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities: Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program: A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

results: An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

Program Alignment Architecture: A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities: Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

Strategic Outcome: A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program: A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target: A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

whole-of-government framework: Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

i Security Intelligence Review Committee Annual Report, http://www.sirc-csars.gc.ca/anrran/index-eng.html
ii *Canadian Security Intelligence Service Act*, http://laws-lois.justice.gc.ca/eng/acts/C-23/
iii Security Intelligence Review Committee Annual Report, http://www.sirc-csars.gc.ca/anrran/index-eng.html
iv *Canadian Security Intelligence Service Act*, http://laws-lois.justice.gc.ca/eng/acts/C-23/
v Whole-of-government framework, http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx
vi Public Accounts of Canada 2014, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html
vii *Canadian Security Intelligence Service Act*, http://laws-lois.justice.gc.ca/eng/acts/C-23/
viii *Canadian Security Intelligence Service Act*, http://laws-lois.justice.gc.ca/eng/acts/C-23/
ix *Citizenship Act*, http://laws-lois.justice.gc.ca/eng/acts/C-29/
x SIRC Financial Statements, http://www.sirc-csars.gc.ca/opbapb/fstefi/index-eng.html
xi SIRC Departmental Performance Report, http://www.sirc-csars.gc.ca/opbapb/dprrmr/index-eng.html
xii Departmental Sustainable Development Strategy, http://www.sirc-csars.gc.ca/opbapb/dprrmr/index-eng.html
xiii Tax Expenditures and Evaluations publication, http://www.fin.gc.ca/purl/taxexp-eng.asp